
**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION**

FRANCES ZIZZO ZACCARDI,

Plaintiff,

vs.

USA,

Respondent.

Case No. 2:07 cv 439 PGC

REPORT AND RECOMMENDATION

Judge Paul G. Cassell

Magistrate Judge Brooke C. Wells

On August 24, 2007, respondent United States filed a motion to dismiss Plaintiff's petition to quash.¹ There has been no opposition to the United States' motion.

Local Rule 7-1(d) provides, "Failure to respond timely to a motion may result in the court's granting the motion without further notice."² Under the rules, Plaintiff had at most thirty days after service of the motion to dismiss to file an opposition.³ The certificate of service shows a service date of August 24, 2007. Thus, the time to oppose the United States' motion has passed.

Accordingly, pursuant to rule 7-1(d) and for those reasons articulated in the United States memorandum in support of the motion to dismiss that is further supported by the affidavit of revenue Agent Priscilla Gale,⁴ the court RECOMMENDS that the motion to dismiss be GRANTED and Plaintiff's motion to quash be DENIED.

¹ Docket no. 6.

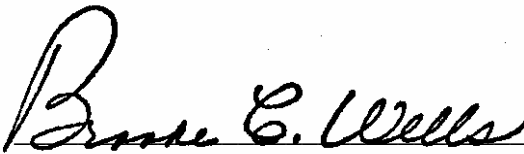
² DUCivR 7-1(d).

³ See DUCivR 56-1; DUCivR 7-1(b)(3), (4).

⁴ See Mem. in Supp., docket no. 8; affidavit of Priscilla Gale, docket no. 9.

Copies of the foregoing report and recommendation are being mailed to all parties who are hereby notified of their right to object. The parties must file any objection to the Report and Recommendation within 10 days after receiving it. Failure to object may constitute a waiver of objections upon subsequent review.

Dated October 12, 2007

A handwritten signature in black ink, reading "Brooke C. Wells". The signature is written in a cursive style with a large initial "B".

Brooke C. Wells
United States Magistrate Judge